

**Illinois Department of Revenue
Regulations**

Title 86 Part 470 Section 470.195 Sales of Appliances, Equipment or Service Subject to Other Tax Acts
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TITLE 86: REVENUE

**PART 470
THE GAS REVENUE TAX ACT**

Section 470.195 Sales of Appliances, Equipment or Service Subject to Other Tax Acts

a) Taxpayers should not include in receipts by which they compute their tax liability under the Act any receipts from the sale of tangible personal property for use or consumption with respect to which a tax is imposed under the Retailers' Occupation Tax Act (Ill. Rev. Stat. 1983, ch. 120, pars. 440 et seq.). Taxpayers engaged in the sale of stoves, refrigerators, appliances, equipment or other tangible personal property to users or consumers are required to make a separate return under the Retailers' Occupation Tax Act on forms provided for that purpose and to pay the tax as prescribed by that Act. Such transactions should not be included in any returns made under The Gas Revenue Tax Act.

b) Receipts that are subject to The Public Utilities Revenue Act and receipts that are subject to The Messages Tax Act (Ill. Rev. Stat. 1983, ch. 120, pars. 467.1 et seq.) will be reported in separate returns filed under those respective Acts and should not be included in returns filed under The Gas Revenue Tax Act.

(Source: Amended at ____ Ill. Reg. ____, effective ____)